

EICHEN & DIMEGLIO, P.C.

1 Dupont Street, Suite 203
 Plainview, NY 11803
 Telephone: (516) 576-3333
 Facsimile: (516) 576-3342
 Sal DiMeglio, Partner
 Kathleen Gaye, Senior Manager

*Accountants to the Debtor and Debtor-in-
 Possession*

**UNITED STATES BANKRUPTCY COURT
 EASTERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
Debtor.	:
-----X	

**SUMMARY SHEET PURSUANT TO UNITED STATES TRUSTEE
 GUIDELINES FOR REVIEWING APPLICATIONS FOR COMPENSATION
 AND REIMBURSEMENT OF EXPENSES FILED UNDER 11 U.S.C. § 330 FOR THE
 SECOND INTERIM FEE APPLICATION OF EICHEN & DIMEGLIO, P.C.,
ACCOUNTANTS TO THE DEBTOR AND DEBTOR IN POSSESSION**

Name of Applicant:	Eichen & DiMeglio, P.C.
Compensation Period:	April 1, 2017 to September 30, 2017
Role in This Case:	Accountants to the Debtor and Debtor in Possession
Current Application:	
Total Fees Requested for the Compensation Period:	\$20,550.00
Total Expenses Requested for the Compensation Period:	\$485.37
Total Sought:	\$21,035.37
Petition Date:	November 29, 2016

Retention Date:	November 29, 2016
Date of Order Approving Employment:	January 13, 2017
Blended Rate in this Application for All Accountants:	\$262.45
Compensation Sought in this Application Already Paid Pursuant to a Monthly Compensation Order But Not Yet Allowed:	\$12,151.70
Expenses Sought in this Application Already Paid Pursuant to a Monthly Compensation Order But Not Yet Allowed:	\$257.04
Are any rates higher than those approved or disclosed at retention?	No.

This is an: X interim final application.

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Accountants to the Debtor and Debtor-in-Possession

**UNITED STATES BANKRUPTCY COURT
 EASTERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
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DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
Debtor.	:
-----X	

**APPLICATION OF EICHEN & DIMEGLIO, P.C., ACCOUNTANTS TO THE
 DEBTOR AND DEBTOR IN POSSESSION FOR A SECOND INTERIM
 ALLOWANCE OF COMPENSATION AND REIMBURSEMENT OF EXPENSES
FOR THE PERIOD OF APRIL 1, 2017 THROUGH SEPTEMBER 30, 2017**

**TO THE HONORABLE ROBERT E. GROSSMAN,
 UNITED STATES BANKRUPTCY JUDGE:**

Eichen & DiMeglio, P.C. ("E&D"), accountants to Dowling College, debtor and debtor-in-possession in the above-captioned chapter 11 case (the "Chapter 11 Case"), as and for its application ("Application") for a second interim allowance of compensation for services rendered and reimbursement of expenses for the period of April 1, 2017 through September 30, 2017, pursuant to 11 U.S.C. §§ 330(a) and 331, and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), respectfully sets forth and represents as

follows:

INTRODUCTION

1. This application is respectfully submitted by E&D for a second allowance of compensation and reimbursement of expenses for all services rendered to the Debtor from April 1, 2017 through September 30, 2017 (the “Second Interim Compensation Period”), as follows:

Total Fees Requested for the Second Interim Compensation Period:	\$20,550.00
Total Expenses Requested for the Second Interim Compensation Period:	<u>\$485.37</u>
Total Sought:	\$21,035.37

2. During the Second Interim Compensation Period, E&D committed a total of 78.30 hours of professional time, resulting in an average hourly billing rate of \$262.45. Copies of the detailed accountant time records for the Second Interim Compensation Period are annexed hereto as **Exhibit B** and summaries of the time records broken down by timekeeper and billing task code are annexed as **Exhibits C** and **D**, respectively.

3. During the Second Interim Compensation Period, E&D advanced \$485.37 for expenses for which it seeks reimbursement. A detailed summary of expenses is annexed hereto as **Exhibit E**.

4. Annexed hereto as **Exhibit F** is the certification of Sal DiMeglio.

JURISDICTION

5. This Court has jurisdiction over this Application by virtue of 28 U.S.C. §§ 157(a) and (b), and 1334(b), and the Administrative Order No. 264 titled “In the Matter of The Referral of Matters to the Bankruptcy Judges” of the United States District Court for the Eastern District of New York (Weinstein, C.J.) dated August 28, 1986.

6. Venue is proper in this district pursuant to 28 U.S.C. § 1409(a) because this proceeding arises in a case under the Bankruptcy Code pending in this district.

BACKGROUND

7. On November 29, 2016 (the “Petition Date”), the Debtor filed a voluntary petition for relief under chapter 11 of Title 11 of the United States Code (the “Bankruptcy Code”) in the United States Bankruptcy Court for the Eastern District of New York (the or this “Court”).

8. On December 23, 2016, an application to employ E&D as accountants for the Debtor was filed (the “E&D Retention Application”) [Docket No. 126]. The E&D Retention Application was granted by order of the Court dated January 13, 2017 and the retention was approved *nunc pro tunc* to the Petition Date (the “E&D Retention Order”) [Docket No. 165]. A copy of the E&D Retention Order is annexed hereto as **Exhibit A**.

9. On December 21, 2016, the Court entered the *Order Pursuant to 11 U.S.C. §§ 105(a) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals* (the “Interim Compensation Order”) [Docket No. 117].

10. In accordance with the Interim Compensation Order, E&D submitted fee statements seeking interim compensation and reimbursement of expenses. During the Second Interim Compensation Period, E&D submitted the following fee statements:

- (a) On July 17, 2017, pursuant to the Interim Compensation Order, E&D served its second fee statement for the period from April 1, 2017 to June 30, 2017 (the “Second Fee Statement”). The Second Fee Statement sought (i) an allowance of \$15,189.00 as compensation for services rendered and (ii) the reimbursement of \$257.04 in expenses. As of the date hereof, E&D has received a total of \$12,408.74, which represents payment for (i) 80% of E&D’s fees and (ii) 100% of the expenses incurred pursuant to the Second Fee Statement.
- (b) On October 25, 2017, pursuant to the Interim Compensation Order, E&D served its third fee statement for the period from July 1, 2017 to September 30, 2017 (the “Third Fee Statement”). The Third Fee Statement sought (i) an allowance of \$5,361.00 as compensation for services rendered and (ii) the reimbursement of \$228.33 in expenses. As of the date hereof, the time for filing objections to the Third Fee Statement has not passed. E&D has not received any payments of fees or expenses incurred pursuant to the Third Fee Statement.

11. E&D has not entered into any agreement, express or implied, with any other party for the purpose of fixing or sharing fees or other compensation to be paid for professional services rendered in these cases. No promises have been received by E&D as to compensation in connection with this Chapter 11 Case other than in accordance with the provisions of the Bankruptcy Code.

SUMMARY OF SERVICES RENDERED

12. In conformity with the United States Trustee Guidelines For Reviewing Applications For Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, dated January 30, 1996 (the “U.S. Trustee Guidelines”) E&D has segregated its time entries during the Second Interim Compensation Period into the following project categories, which correspond to the major tasks undertaken by E&D during the same period:

- A. 2016 Audit of Dowling 403(b) Plan
- B. 2017 Audit of Dowling 403(b) Plan
- C. Assisting with Other Matters Related to the Termination and Wind Down of Dowling 403(b) Plan

13. In this section of the Application, E&D describes, in summary fashion, the services performed during the Second Interim Compensation Period by project category.

A. 2016 Audit of Dowling 403(b) Plan

14. The “2016 Audit of Dowling 403(b) Plan” project category includes time charges by E&D in relation to time spent performing the audit for the year ended December 31, 2016. During the Second Interim Compensation Period, E&D completed the 2016 audit, issued the audited financial statements for the year ended December 31, 2016 for the Dowling College Defined Contribution Retirement Plan (the “Dowling 403(b) Plan”), and on July 17, 2017, the Debtor electronically filed the 2016 Form 5500 which included such audited financial statements as a required attachment under the Employee Retirement Income Security Act of 1974 (“ERISA”).

15. A total of 25.80 hours amounting to \$5,156.00 in fees were incurred by E&D during the Second Interim Compensation Period, and such amount included a discount of \$2,447.50 so that the fixed fee for this project category did not exceed \$15,000.00 in accordance with the E&D Retention Order.

B. 2017 Audit of Dowling 403(b) Plan

16. The “2017 Audit of Dowling 403(b) Plan” project category includes time charges by E&D in relation to time spent performing the ERISA final audit for the period from January 1, 2017 to July 31, 2017, an engagement which is still in progress.

17. A total of 8.30 hours amounting to \$2,438.00 in fees were incurred by E&D during the Second Interim Compensation Period in connection with this project category.

C. Assisting with Other Matters Relating to the Termination and Wind Down of Dowling 403(b) Plan

18. The “Assisting with Other Matters Relating to the Termination and Wind Down of Dowling 403(b) Plan” project category encompasses activities related to the termination of the Dowling 403(b) Plan and the ongoing activities which will result in the distribution of all of its assets to its participants in accordance with ERISA. A formal termination resolution was adopted by the Dowling College Board of Trustees on March 30, 2017.

19. A total of 44.20 hours amounting to \$12,955.50 in fees were incurred by E&D in connection with this project category during the Second Interim Compensation Period.

TIME AND DISBURSEMENT RECORDS AND STAFFING

20. The services performed by E&D for and on behalf of the Debtor in connection with the above matters during the Second Interim Compensation Period are detailed and itemized in full in the time and disbursement logs annexed hereto as **Exhibit B**. Set forth on the attached **Exhibit C** is a summary of the persons who performed services on behalf of the Debtor, the hours of services performed by such person, the applicable hourly rate, and the total value of the services performed by each person during the Second Interim Compensation Period.

21. The persons at E&D that assisted the Debtor on the above matters during the Second Interim Compensation Period are as follows:

a. Sal DiMeglio, CPA, is an equity partner and managing partner at E&D. Mr. DiMeglio, formerly of Deloitte & Touche, formed E&D in 1992. Mr. DiMeglio is a member of the American Institute of Certified Public Accountants (“**AICPA**”), as well as a member of the AICPA’s Employee Benefit Plan Audit Quality Center. Mr. DiMeglio’s rate of \$375 per hour is reasonable and such rate was Mr. DiMeglio’s normal and customary rate during the period covered by this Application.

b. Kathleen Gaye, CPA, is a senior manager employed by E&D. Ms. Gaye, formerly of Deloitte & Touche, has been employed by E&D since March 1993. Ms. Gaye is a member of the AICPA, as well as a member of the AICPA's Employee Benefit Plan Audit Quality Center. Ms. Gaye's rate of \$280 per hour is reasonable and such rate was Ms. Gaye's normal and customary rate during the period covered by this Application.

22. The total fees for the services rendered in connection with this case during the Second Interim Compensation Period amounts to \$20,550.00 based upon a total of 78.30 hours. The blended hourly rate for all services provided during the Second Interim Period is \$262.45.

WHEREFORE, E&D respectfully requests that it be granted (i) a second allowance of compensation for professional services rendered as accountants for the Debtor for the Second Interim Compensation Period in the amount of \$20,550.00; (ii) reimbursement of its actual and necessary disbursements totaling \$485.37; and (iii) such other and further relief as is just.

Dated: New York, New York
October 27, 2017

EICHEN & DIMEGLIO, P.C.

By: /s/Sal DiMeglio

Sal DiMeglio
Kathleen Gaye
1 Dupont Street, Suite 203
Plainview, New York 11803
Tel: (516) 576-3333
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Email: sal@eanddcpa.com
kathy@eanddcpa.com

Accountants to the Debtor and Debtor-in-Possession

Exhibit “A”

Exhibit “A”

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

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In re	: Chapter 11
	:
DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
	:
Debtor.	:
-----X	

**ORDER AUTHORIZING THE RETENTION OF EICHEN & DIMEGLIO, P.C., AS
ACCOUNTANTS TO THE DEBTOR, *NUNC PRO TUNC* TO THE PETITION DATE**

Upon the application dated December 23, 2016 (the “Application”)¹ of Dowling College (the “Debtor”) for an order approving the retention of Eichen & DiMeglio, P.C. (“Eichen & DiMeglio”) as its accountants for the limited purpose of auditing and preparing the financial statements of the Dowling College Defined Contribution Retirement Plan for the years ended December 31, 2015 and 2016 (the “Plan”) and assisting with other matters related to the termination and wind down of the Plan, as further described in the Retention Agreement (the “Retention Agreement”) attached to the Application as Exhibit B, *nunc pro tunc* to the Petition Date, and upon the affidavit of Sal DiMeglio, sworn to on December 12, 2016 and attached to the Application as Exhibit C (the “DiMeglio Affidavit”); and it appearing that Eichen & DiMeglio is a disinterested person pursuant to Section 101(14) of title 11 of the United States Code (the “Bankruptcy Code”) and does not represent an interest adverse to the Debtor’s estate; it is

ORDERED, that the Application is granted as set forth herein; and it is further

ORDERED, that the retention of Eichen & DiMeglio as accountants to the Debtor to

¹ Capitalized terms used but not defined herein shall have the meanings ascribed to them in the Application.

perform all of the services set forth in the Retention Agreement on the terms set forth in the Application and the DiMeglio Affidavit is hereby approved pursuant to Section 327(a) of the Bankruptcy Code, *nunc pro tunc* to the Petition Date; and it is further

ORDERED, that the compensation to be paid to Eichen & DiMeglio shall be subject to the approval of this Court upon notice and a hearing pursuant to Sections 330 and 331 of the Bankruptcy Code, the Federal Rules of Bankruptcy Procedure, the Local Bankruptcy Rules and such other procedures as may be fixed by order of this Court, for professional services rendered and expenses incurred by Eichen & DiMeglio; and it is further

ORDERED, that for the avoidance of doubt, all payments to Eichen & DiMeglio on account of compensation in this Chapter 11 Case shall in all respects remain subject to the terms of any documents or orders of this Court concerning debtor in possession financing or the use of cash and other collateral, including but not limited to any approved budget associated therewith, and which shall control in the event of any conflict between the relief contemplated by this Order and those materials; and it is further

ORDERED, that the Court shall retain jurisdiction to hear and determine all matters arising from the implementation of this Order; and it is further

ORDERED, that if there is any inconsistency between the terms of this Order, the Application, the Retention Agreement and the DiMeglio Affidavit, the terms of this Order shall

govern.

NO OBJECTION:

WILLIAM K. HARRINGTON
UNITED STATES TRUSTEE

By: /S/ Stan Y. Yang 1/10/2017
Stan Y. Yang, Esq.
TRIAL ATTORNEY

**Dated: Central Islip, New York
January 13, 2017**



A handwritten signature in black ink, appearing to read "Robert E. Grossman". The signature is fluid and cursive, written over a horizontal line.

**Robert E. Grossman
United States Bankruptcy Judge**

Exhibit “B”

Exhibit “B”

Eichen & DiMeglio, P.C.
Informational Fee Statement for Dowling College

<u>Date</u>	<u>Professional</u>	<u>Matter Description</u>	<u>Component</u>	<u>Hours</u>	<u>Units</u>	<u>Price</u>	<u>Value</u>
Matter Description (First Line): 2016 Audit of Dowling 403(b) Plan							
4/3/2017	Kathleen Gaye	2016 audit work	Fees	3.80	0.00	280.00	1,064.00
4/4/2017	Kathleen Gaye	2016 audit work	Fees	1.00	0.00	280.00	280.00
4/5/2017	Kathleen Gaye	Email to Anne Dimola to request payroll data for the audit	Fees	0.50	0.00	280.00	140.00
4/12/2017	Kathleen Gaye	2016 audit work (4.6); email to Anne Dimola re: audit supporting documentation she sent (0.1)	Fees	4.70	0.00	280.00	1,316.00
4/25/2017	Kathleen Gaye	Email to Angelique Romero of TIAA-CREF re: disclosure info needed for footnotes	Fees	0.50	0.00	280.00	140.00
5/2/2017	Kathleen Gaye	2016 audit work	Fees	3.00	0.00	280.00	840.00
5/3/2017	Kathleen Gaye	2016 audit work	Fees	3.00	0.00	280.00	840.00
5/4/2017	Kathleen Gaye	Discussions in office regarding 2016 audit	Fees	1.20	0.00	280.00	336.00
5/4/2017	Sal DiMeglio	Discussions in office regarding 2016 audit; workpaper review	Fees	1.20	0.00	375.00	450.00
5/19/2017	Kathleen Gaye	2016 financial statement revised draft	Fees	0.80	0.00	280.00	224.00
6/15/2017	Kathleen Gaye	Additional revision to financial statement draft	Fees	1.10	0.00	280.00	308.00
6/16/2017	Kathleen Gaye	Clear open items in 2016 workpapers	Fees	0.50	0.00	280.00	140.00
6/16/2017	Sal DiMeglio	Review audit workpapers and financial statement draft and audit sign off	Fees	2.80	0.00	375.00	1,050.00

Eichen & DiMeglio, P.C.
Informational Fee Statement for Dowling College

<u>Date</u>	<u>Professional</u>	<u>Matter Description</u>	<u>Component</u>	<u>Hours</u>	<u>Units</u>	<u>Price</u>	<u>Value</u>
6/29/2017	Kathleen Gaye	Draft and email management representation letter template to Bob Rosenfeld	Fees	1.20	0.00	280.00	336.00
6/30/2017	Kathleen Gaye	Phone call with Bob Rosenfeld to update subsequent events inquiries	Fees	0.50	0.00	280.00	140.00
Matter Description (First Line): 2016 Audit of Dowling 403(b) Plan				<u>25.80</u>			7,604.00
Discount to arrive at fee per engagement letter							<u>(2,447.50)</u>
Matter Description (First Line): 2016 Audit of Dowling 403(b) Plan							<u>5,156.50</u>
Summary:							
Amount billed on First Interim Fee Application for 2016 Plan Audit							9,843.50
Fees included in this Information Fee Statement							<u>5,156.50</u>
Fixed fee for 2016 plan audit per engagement letter							<u>15,000.00</u>

Eichen & DiMeglio, P.C.
Informational Fee Statement for Dowling College

<u>Date</u>	<u>Professional</u>	<u>Matter Description</u>	<u>Component</u>	<u>Hours</u>	<u>Units</u>	<u>Price</u>	<u>Value</u>
Matter Description (First Line): 2017 Audit of Dowling 403(b) Plan							
7/14/2017	Kathleen Gaye	Phone call with Anne Dimola re: 2017 plan audit	Fees	0.50	0.00	280.00	140.00
7/14/2017	Kathleen Gaye	Planning meeting re: 2017 plan audit	Fees	1.20	0.00	280.00	336.00
7/14/2017	Sal DiMeglio	Planning meeting re: 2017 plan audit	Fees	1.20	0.00	375.00	450.00
8/14/2017	Kathleen Gaye	Pro-forma 2017 plan audit workpapers	Fees	2.50	0.00	280.00	700.00
9/5/2017	Kathleen Gaye	Pro-forma 2017 plan financial statements	Fees	1.00	0.00	280.00	280.00
9/21/2017	Kathleen Gaye	Review selected reports in TIAA audit package for period ended 7/31/17 (0.7); Exchange of emails with Anne Dimola re: the audit package (0.4)	Fees	1.10	0.00	280.00	308.00
9/25/2017	Kathleen Gaye	Exchange of emails with Anne Dimola re: TIAA's procedures for using 7/31/17 for the plan distribution cut-off date	Fees	0.30	0.00	280.00	84.00
9/27/2017	Kathleen Gaye	Additional work on pro-forma of 2017 plan financial statements	Fees	0.50	0.00	280.00	140.00
Matter Description (Second Line): 2017 Audit of Dowling 403(b) Plan -							
Progress Billing on 2017 Audit of Dowling 403(b) Plan				<u>8.30</u>			<u>2,438.00</u>

Eichen & DiMeglio, P.C.
Informational Fee Statement for Dowling College

<u>Date</u>	<u>Professional</u>	<u>Matter Description</u>	<u>Component</u>	<u>Hours</u>	<u>Units</u>	<u>Price</u>	<u>Value</u>
Matter Description (Third Line): Assisting with Other Matters Related to Termination and Wind Down of Dowling 403(b) Plan							
4/3/2017	Kathleen Gaye	Preparation of overnight mailing consisting of first monthly statement of fees and expenses	Fees	4.60	0.00	280.00	1,288.00
4/3/2017	Sal DiMeglio	Review of overnight mailing consisting of first monthly statement of fees and expenses	Fees	1.20	0.00	375.00	450.00
4/4/2017	Kathleen Gaye	Email to Bob Rosenfeld re: fidelity bonding and Form 5500 organizer being completed by E&D and submitted to Deloitte on behalf of Dowling	Fees	0.70	0.00	280.00	196.00
4/5/2017	Kathleen Gaye	Emails to Bob Rosenfeld re: fidelity bonding and EFAST credentials required to e-file Form 5500 (1.6); email to Joel Sowell at Deloitte re: Form 5500 organizer (0.2)	Fees	1.80	0.00	280.00	504.00
4/5/2017	Sal DiMeglio	Discussions and review of fidelity bonding matters	Fees	0.80	0.00	375.00	300.00
4/6/2017	Kathleen Gaye	Emails to Lauren Kiss re: her review of monthly statement of fees and expenses (0.4); final revisions and express mailing to 8 recipients (1.6)	Fees	2.00	0.00	280.00	560.00
4/7/2017	Kathleen Gaye	Modifications to Summary Annual Report for distribution to participants; draft letter to KPMG re: termination of accountants; emails to Bob Rosenfeld and Anne Dimola with these attachments	Fees	2.10	0.00	280.00	588.00
4/17/2017	Kathleen Gaye	Emails from and to Leib Steiger of Deloitte re: 2016 Form 5500 organizer	Fees	0.20	0.00	280.00	56.00
4/19/2017	Kathleen Gaye	Emails from and to Anne Dimola re: Dowling's filing of Form 8955-SSA	Fees	0.20	0.00	280.00	56.00

Eichen & DiMeglio, P.C.
Informational Fee Statement for Dowling College

<u>Date</u>	<u>Professional</u>	<u>Matter Description</u>	<u>Component</u>	<u>Hours</u>	<u>Units</u>	<u>Price</u>	<u>Value</u>
4/21/2017	Kathleen Gaye	Submit 2016 organizer for Form 5500 on behalf of Dowling	Fees	1.40	0.00	280.00	392.00
4/24/2017	Kathleen Gaye	Draft first interim fee application as per template provided by Lauren Kiss	Fees	1.10	0.00	280.00	308.00
4/25/2017	Kathleen Gaye	Revisions to Form 5500 organizer prepared on behalf of Dowling	Fees	0.20	0.00	280.00	56.00

Eichen & DiMeglio, P.C.
Informational Fee Statement for Dowling College

<u>Date</u>	<u>Professional</u>	<u>Matter Description</u>	<u>Component</u>	<u>Hours</u>	<u>Units</u>	<u>Price</u>	<u>Value</u>
4/25/2017	Sal DiMeglio	Review of first interim fee application	Fees	0.60	0.00	375.00	225.00
4/25/2017	Kathleen Gaye	Second draft of interim fee application to be submitted to Court	Fees	1.10	0.00	280.00	308.00
4/26/2017	Kathleen Gaye	Prepare attachments to interim fee application	Fees	2.30	0.00	280.00	644.00
4/27/2017	Kathleen Gaye	Submit interim fee application to Lauren Kiss	Fees	1.30	0.00	280.00	364.00
4/28/2017	Kathleen Gaye	Obtained comments from Lauren Kiss and made revisions to interim fee application, submitted signature pages from Sal DiMeglio (1.4); conference in office on procedures in place for wind down of the plan (0.8)	Fees	2.20	0.00	280.00	616.00
4/28/2017	Sal DiMeglio	Review and signature for interim fee application (0.4); conference in office on procedures in place for wind down of the plan (0.8)	Fees	1.20	0.00	375.00	450.00
5/1/2017	Kathleen Gaye	Phone call and emails re: E&D attendance at Court hearing on 5/22	Fees	0.20	0.00	280.00	56.00
5/2/2017	Kathleen Gaye	Upload 2016 plan financial statement draft to Form 5500 organizer for use by Deloitte in preparing the filing	Fees	0.70	0.00	280.00	196.00
5/4/2017	Kathleen Gaye	Email to Leib Steiger of Deloitte re: Form 5500 organizer	Fees	0.30	0.00	280.00	84.00
5/17/2017	Kathleen Gaye	Email to Neil Bivona re: fees for April 2017	Fees	0.10	0.00	280.00	28.00
5/18/2017	Kathleen Gaye	Email to Neil Bivona re: fees scheduled out for April 2017	Fees	0.90	0.00	280.00	252.00
5/22/2017	Kathleen Gaye	Attended Court hearing in Central Islip (2.8); reviewed draft of proposed order approving the first interim fee applications and emailed concurrence to Lauren Kiss (0.6)	Fees	3.40	0.00	280.00	952.00

Eichen & DiMeglio, P.C.
Informational Fee Statement for Dowling College

<u>Date</u>	<u>Professional</u>	<u>Matter Description</u>	<u>Component</u>	<u>Hours</u>	<u>Units</u>	<u>Price</u>	<u>Value</u>
5/23/2017	Kathleen Gaye	Meeting in office to update Sal on Court hearing and order approving fist interim fee applications	Fees	0.80	0.00	280.00	224.00
5/23/2017	Sal DiMeglio	Meeting in office to discuss Court hearing and order approving fist interim fee applications	Fees	0.80	0.00	375.00	300.00
5/31/2017	Kathleen Gaye	Email from and to Lauren Kiss re: monthly fee statement	Fees	0.20	0.00	280.00	56.00
6/30/2017	Kathleen Gaye	Requested, received and reviewed copy of letter to plan participants regarding termination of plan and their options for taking distributions or making rollovers; reviewed letter with Sal DiMeglio	Fees	1.20	0.00	280.00	336.00
6/30/2017	Sal DiMeglio	Reviewed plan termination letter to participants	Fees	0.50	0.00	375.00	187.50
7/14/2017	Kathleen Gaye	Preparation of overnight mailing consisting of second monthly statement of fees and expenses	Fees	4.20	0.00	280.00	1,176.00
7/17/2017	Kathleen Gaye	Distribution of overnight mailing consisting of second monthly statement of fees and expenses	Fees	3.60	0.00	280.00	1,008.00
7/17/2017	Sal DiMeglio	Review of overnight mailing consisting of second monthly statement of fees and expenses	Fees	1.00	0.00	375.00	375.00
8/25/2017	Kathleen Gaye	Email exchange with Anne Dimola re: assistance with a request from a participant for information (0.3); prepared attachments of information to be provided (0.6)	Fees	0.80	0.00	280.00	224.00
8/28/2017	Kathleen Gaye	Email exchange with Joel Sowell of Deloitte re: follow-up on information to be provided upon participant request	Fees	0.20	0.00	280.00	56.00
8/30/2017	Kathleen Gaye	Email exchange with Leib Steiger of Deloitte re: follow-up on information to be provided upon participant request	Fees	0.20	0.00	280.00	56.00
9/1/2017	Kathleen Gaye	Email to Anne Dimola to pass along Deloitte's conclusion re: information to be provided upon participant request	Fees	0.10	0.00	280.00	28.00

Eichen & DiMeglio, P.C.
Informational Fee Statement for Dowling College

<u>Date</u>	<u>Professional</u>	<u>Matter Description</u>	<u>Component</u>	<u>Hours</u>	<u>Units</u>	<u>Price</u>	<u>Value</u>
Matter Description (Third Line): Assisting with Other Matters Related to the Termination and Wind Down of Dowling 403(b) Plan				44.20			12,955.50

Exhibit “C”

Exhibit “C”

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
Debtor.	:
-----X	

**SUMMARY OF TIME BY TIMEKEEPER FOR SECOND INTERIM FEE
APPLICATION OF EICHEN & DIMEGLIO, P.C., ACCOUNTANTS TO THE DEBTOR
AND DEBTOR IN POSSESSION PURSUANT TO BANKRUPTCY CODE SECTIONS
330 AND 331
FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR APRIL 1, 2017 THROUGH SEPTEMBER 30, 2017**

Name of Accountant	2017 Hourly Rate	2017 Total Hours Billed	Total Compensation
Sal DiMeglio, Equity Partner	\$375	11.30	\$ 4,237.50
Kathleen Gaye, Senior Manager	\$280	67.00	\$ 18,760.00
Subtotal		78.30	\$ 22,997.50
Less: Discount to arrive at 2016 audit fixed fee of \$15,000.00			\$ (2,447.50)
Totals		78.30	\$ 20,550.00

Exhibit “D”

Exhibit “D”

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
Debtor.	:
-----X	

**SUMMARY OF TIME BY TASK CODE FOR SECOND INTERIM FEE APPLICATION
OF EICHEN & DIMEGLIO, P.C., ACCOUNTANTS TO THE DEBTOR AND
DEBTOR IN POSSESSION PURSUANT TO BANKRUPTCY CODE SECTIONS 330
AND 331 FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR APRIL 1, 2017 THROUGH SEPTEMBER 30, 2017**

BILLING CATEGORY	HOURS BILLED	FEES SOUGHT
2016 Audit of Dowling 403(b) Plan	25.80	\$5,156.50
2017 Audit of Dowling 403(b) Plan	8.30	\$2,438.00
Assisting with Other Matters Related to the Termination and Wind Down of Dowling 403(b) Plan	44.20	\$12,955.50
TOTAL:	78.30	\$20,550.00

Exhibit “E”

Exhibit “E”

**UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
Debtor.	:
-----X	

**SUMMARY OF EXPENSES FOR SECOND INTERIM FEE APPLICATION OF
EICHEN & DIMEGLIO, P.C., ACCOUNTANTS TO THE DEBTOR AND DEBTOR IN
POSSESSION PURSUANT TO BANKRUPTCY CODE SECTIONS 330 AND 331
FOR ALLOWANCE OF COMPENSATION AND REIMBURSEMENT
OF EXPENSES FOR APRIL 1, 2017 THROUGH SEPTEMBER 30, 2017**

Mileage reimbursement	\$21.40
Photocopies	\$66.20
UPS express delivery	\$397.77
TOTAL EXPENSES:	\$485.37

Exhibit “F”

Exhibit “F”

EICHEN & DIMEGLIO, P.C.

1 Dupont Street, Suite 203
 Plainview, NY 11803
 Telephone: (516) 576-3333
 Facsimile: (516) 576-3342
 Sal DiMeglio, Partner
 Kathleen Gaye, Senior Manager

Accountants to the Debtor and Debtor-in-Possession

**UNITED STATES BANKRUPTCY COURT
 EASTERN DISTRICT OF NEW YORK**

-----X	
In re	: Chapter 11
	:
DOWLING COLLEGE,	:
f/d/b/a DOWLING INSTITUTE,	: Case No. 16-75545 (REG)
f/d/b/a DOWLING COLLEGE ALUMNI	:
ASSOCIATION,	:
f/d/b/a CECOM,	:
a/k/a DOWLING COLLEGE, INC.,	:
Debtor.	:
-----X	

**CERTIFICATION OF SAL DIMEGLIO REGARDING THE SECOND INTERIM
 FEE APPLICATION OF EICHEN & DIMEGLIO, P.C., ACCOUNTANTS TO THE
 DEBTOR AND DEBTOR IN POSSESSION, FOR AN ALLOWANCE OF
 COMPENSATION AND REIMBURSEMENT OF EXPENSES
 FOR THE PERIOD OF APRIL 1, 2017 THROUGH SEPTEMBER 30, 2017**

I, Sal DiMeglio, hereby certify that:

1. I am an equity partner with the firm Eichen & DiMeglio, P.C. (“E&D”), which serves as accountants to Dowling College, debtor and debtor-in-possession in the above-captioned chapter 11 case (the “Chapter 11 Case”). This Certification is made in support of E&D’s application (the “Application”) for a second interim allowance of compensation for services rendered and reimbursement of expenses for the period of April 1, 2017 through September 30, 2017, in compliance with General Order 613, Guidelines for Fees and Disbursements for Professionals in Eastern District of New York Bankruptcy Cases, effective as

of June 10, 2013 (the “General Order”), the United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. § 330, adopted on January 30, 1996 (the “UST Guidelines”), and this Court’s Order Pursuant to 11 U.S.C. §§ 105(A) and 331 Establishing Procedures for Interim Compensation and Reimbursement of Expenses of Professionals [Docket No. 117] (the “Interim Compensation Order” and together with the General Order, UST Guidelines and the Large Case Guidelines, the “Guidelines”).

2. I certify that:

- a. I have read the Application;
- b. To the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and expenses sought fall within the Guidelines;
- c. The fees and disbursements sought are billed at rates and in accordance with practices customarily employed by E&D and generally accepted by E&D’s clients; and
- d. In providing the reimbursable services reflected in the Application, E&D did not make a profit on those services, whether performed by E&D in-house or through a third party.

3. With respect to Section B(2) of the General Order, I certify that E&D has complied with the provisions requiring it to provide to the Debtor, the U.S. Trustee for the Eastern District of New York, and the Creditors’ Committee a statement of E&D’s fees and expenses accrued during previous months.

4. With respect to Section B(3) of the General Order, I certify that the Debtor, the U.S. Trustee for the Eastern District of New York and the Creditors’ Committee are each being provided with a copy of the Application and this Certification.

Dated: New York, New York
October 27, 2017

EICHEN & DIMEGLIO, P.C.

By: /s/Sal DiMeglio

Sal DiMeglio
Kathleen Gaye
1 Dupont Street, Suite 203
Plainview, New York 11803
Tel: (516) 576-3333
Fax: (516) 576-3342
Email: sal@eanddcpa.com
kathy@eanddcpa.com

*Accountants to the Debtor and Debtor-in-
Possession*